

Douglas County FY 2014-15 Proposed Budget

*Board of County Commissioners
Tentative Budget Workshop*



April 2, 2014

Agenda

- Proposed FY 2014-15 Budgets:
 - East Fork Fire and Paramedic District Funds
 - Enterprise Funds
 - Community Services Department Reorganization
 - Special Revenue Funds:
 - Room Tax Fund
 - Senior Services Fund
 - Social Services Funds



East Fork Fire and Paramedic District Funds

Proprietary: Enterprise Funds

Enterprise Funds account for self-sustaining activities; revenues primarily from user fees

- ❑ Ridgeview Water
- ❑ Zephyr Water
- ❑ Cave Rock Water
- ❑ Skyland Water System
- ❑ Regional Water
- ❑ Sewer Utility
- ❑ Carson Valley Water

Change in Utility Billing Function

- At the priority based budgeting update in March 2013, utility billing was identified as a program to review
 - .85 FTE in Treasurer's office dedicated to utility billing
 - Other Public Works staff read the meters and oversee the systems
 - All costs are supported by user fees from the water utility systems
- Meetings with Finance, Public Works and Treasurer's Office staff to discuss possible efficiencies in billing and collections

Change in Utility Billing Function

- Determined billing and collection managed by Public Works would lead to efficiencies within the oversight of the whole system
 - Currently .85 FTE in Treasurer's office works on other Treasury tasks
 - Billing and Collection at Public Works is closer to knowledge of the water system and it's customers
 - Improved internal controls over utility billing with Public Works staff
 - No increase cost to water utilities

	Location	FTE	Position	Grade	Cost
Current	Treasurer	0.85	Deputy Treasurer- Utilities	33	\$49,513
Proposed	Public Works	1.00	Accounting Clerk	27	\$47,985

Ridgeview Water System

Ridgeview Water System	2013-14 Adopted	2014-15 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	23,163	19,936	(3,227)	-13.9%
Revenue				
Miscellaneous	75	20	(55)	-73.3%
Total Revenue	75	20	(55)	-73.3%
Total Revenue	75	20	(55)	-73.3%
Expenditures				
Operating				
Services & Supplies	20	20	-	0.0%
Total Operating	20	20	-	0.0%
Non-Operating				
Debt Service	3,174	3,155	(19)	-0.6%
Total Non-Operating	3,174	3,155	(19)	-0.6%
Total Expenditures	3,194	3,175	(19)	-0.6%
Net Change in Fund Balance	(3,119)	(3,155)	(36)	
Ending Fund Balance/Reserves	20,044	16,781	(3,263)	-16.3%

Fund balance
used to pay
debt service
of Ridgeview
Water.

Only new
income is
interest on
fund balance.

Zephyr Water Utility District

Zephyr Water Utility District	2013-14 Adopted	2014-15 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	419,959	468,135	48,176	11.5%
Revenue				
Charges for Service	513,000	509,264	(3,736)	-0.7%
Miscellaneous	500	500	-	0.0%
Other Financing Sources	650,000	458,225	(191,775)	-29.5%
Transfers In	77,760	77,760		0.0%
Total Revenue	1,241,260	1,045,749	(195,511)	-15.8%
Total Revenue	1,241,260	1,045,749	(195,511)	-15.8%
Expenditures				
Operating				
Personnel Services	171,996	166,568	(5,428)	-3.2%
Services & Supplies	136,873	162,108	25,235	18.4%
Capital	658,564	425,157	(233,407)	-35.4%
Total Operating	967,433	753,833	(213,600)	-22.1%
Non-Operating				
Debt Service	221,915	219,720	(2,195)	-1.0%
Total Non-Operating	221,915	219,720	(2,195)	-1.0%
Total Expenditures	1,189,348	973,553	(215,795)	-18.1%
Net Change in Fund Balance	51,912	72,196	20,284	
Ending Fund Balance/Reserves	471,871	540,331	68,460	14.5%

General Fund transfer to keep rate stable for FY14-15

Detail of proposed capital projects will be presented on May 6th for discussion and approval

Depreciation/ Amortization

257,958

269,812

Cave Rock/ Uppaway Water System

Cave Rock Water	2013-14 Adopted	2014-15 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	686,387	868,073	181,686	26.5%
Revenue				
Charges for Service	751,000	756,180	5,180	0.7%
Miscellaneous	34,680	32,480	(2,200)	-6.3%
Other Financing Sources	214,500	726	(213,774)	100.0%
Transfers In	-	-	-	0.0%
Total Revenue	1,000,180	789,386	(210,794)	-21.1%
Total Revenue	1,000,180	789,386	(210,794)	-21.1%
Expenditures				
Operating				
Personnel Services	192,863	170,012	(22,851)	-11.8%
Services & Supplies	237,822	257,220	19,398	8.2%
Capital	223,843	219,650	(4,193)	0.0%
Total Operating	654,528	646,882	(7,646)	-1.2%
Non-Operating			-	
Debt Service	267,856	272,698	4,842	1.8%
Total Non-Operating	267,856	272,698	4,842	1.8%
Total Expenditures	922,384	919,580	(2,804)	-0.3%
Net Change in Fund Balance	77,796	(130,194)	(207,990)	
Ending Fund Balance/Reserves	764,183	737,879	(26,304)	-3.4%

State Revolving Fund (SRF) loan proceeds

Detail of proposed capital projects will be presented on May 6th for discussion and approval

Depreciation/ Amortization

189,250

274,058

Skyland Water System

Skyland Water System	2013-14 Adopted	2014-15 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	392,499	467,524	75,025	19.1%
Revenue				
Charges for Service	390,500	411,157	20,657	5.3%
Other Financing Sources	93,500	194	(93,306)	100.0%
Miscellaneous	1,500	400	(1,100)	-73.3%
Total Revenue	485,500	411,751	(73,749)	-15.2%
Total Revenue	485,500	411,751	(73,749)	-15.2%
Expenditures				
Operating				
Personnel Services	127,147	107,593	(19,554)	-15.4%
Services & Supplies	110,608	130,495	19,887	18.0%
Capital	97,646	70,850	(26,796)	0.0%
Total Operating	335,401	308,938	(26,463)	-7.9%
Non-Operating				
Debt Service	54,218	53,840	(378)	-0.7%
Total Non-Operating	54,218	53,840	(378)	-0.7%
Total Expenditures	389,619	362,778	(26,841)	-6.9%
Net Change in Fund Balance	95,881	48,973	(46,908)	
Ending Fund Balance/Reserves	488,380	516,497	28,117	5.8%

State Revolving Fund
(SRF) loan proceeds

Detail of proposed
capital projects will be
presented on May 6th
for discussion and
approval

Depreciation/ Amortization

106,000

114,416

Regional Water System

Regional Water Fund	2013-14 Adopted	2014-15 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	117,140	194,493	77,353	66.03%
Revenue				
Charges for Service	614,225	1,133,399	519,174	84.53%
Contributed Capital	1,925,000	125,000	(1,800,000)	-93.51%
Miscellaneous	1,000	1,500	500	100.0%
Total Revenue	2,540,225	1,259,899	(1,280,326)	-50.40%
Total Revenue	2,540,225	1,259,899	(1,280,326)	-50.40%
Expenditures				
Operating				
Personnel Services	32,891	36,892	4,001	0.00%
Services & Supplies	518,106	946,140	428,034	82.62%
Capital	1,800,000	13,500	(1,786,500)	-99.25%
Total Operating	2,350,997	996,532	(1,354,465)	-57.61%
Non-Operating				
Transfers Out	125,000	125,000	-	0.00%
Total Non-Operating	125,000	125,000	-	0.00%
Total Expenditures	2,475,997	1,121,532	(1,354,465)	-54.70%
Net Change in Fund Balance	64,228	138,367	74,139	
Ending Fund Balance/Reserves	181,368	332,860	151,492	83.5%

Increased revenue from wholesale water sales

Contributed capital for construction in prior years from regional partners

North County Waterline Operations Construction substantially complete

Sewer Utility

Sewer Utility	2013-14 Adopted	2014-15 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	2,589,800	3,036,319	446,519	17.24%
Revenue				
Charges for Service	1,789,000	1,891,221	102,221	5.71%
Miscellaneous	14,000	3,000	(11,000)	-78.57%
Total Revenue	1,803,000	1,894,221	91,221	5.06%
Total Revenue	1,803,000	1,894,221	91,221	5.06%
Expenditures				
Operating				
Personnel Services	420,202	429,321	9,119	2.17%
Services & Supplies	467,647	609,480	141,833	30.33%
Capital	266,764	497,500	230,736	86.49%
Total Operating	1,154,613	1,536,301	381,688	33.06%
Non-Operating				
Debt Service	755,657	762,591	6,934	0.92%
Total Non-Operating	755,657	762,591	6,934	0.92%
Total Expenditures	1,910,270	2,298,892	388,622	20.34%
Net Change in Fund Balance	(107,270)	(404,671)	(297,401)	
Ending Fund Balance/Reserves	2,482,530	2,631,648	149,118	6.0%

Detail of proposed capital projects will be presented on May 6th for discussion and approval

Depreciation/ Amortization

855,000

814,600

Carson Valley Water Utility

Carson Valley Water System	2013-14 Adopted	2014-15 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	3,502,487	2,573,644	(928,843)	-26.5%
Revenue				
Intergovernmental	42,390	42,390	-	0.0%
Charges for Service	2,485,908	2,920,082	434,174	17.5%
Miscellaneous	16,000	3,493	(12,507)	-78.2%
Transfers In	125,000	125,000	-	0.0%
Total Revenue	2,669,298	3,090,965	421,667	15.8%
Total Revenue	2,669,298	3,090,965	421,667	15.8%
Expenditures				
Operating				
Personnel Services	628,985	631,143	2,158	0.3%
Services & Supplies	758,947	828,436	69,489	9.2%
Capital	1,154,054	1,263,800	109,746	9.5%
Total Operating	2,541,986	2,723,379	181,393	7.1%
Non-Operating				
Debt Service	1,076,317	1,070,264	(6,053)	-0.6%
Total Non-Operating	1,076,317	1,070,264	(6,053)	-0.6%
Total Expenditures	3,618,303	3,793,643	175,340	4.8%
Net Change in Fund Balance	(949,005)	(702,678)	246,327	
Ending Fund Balance/Reserves	2,553,482	1,870,966	(682,516)	-26.7%

Decrease in Beginning Fund Balance/ Reserves due to reserves used to fund Heyborne Booster Pump Station and other capital projects

Increase in Charges for Services due to Sierra Country Estates and rate increases

Detail of proposed capital projects will be presented on May 6th for discussion and approval



Enterprise Funds

Next Steps:

- May 6, 2014 – Approve FTE Changes
- May 19, 2014 – Adopt General Fund Budget



Community Services Department Reorganization

Douglas County Community and Senior Center

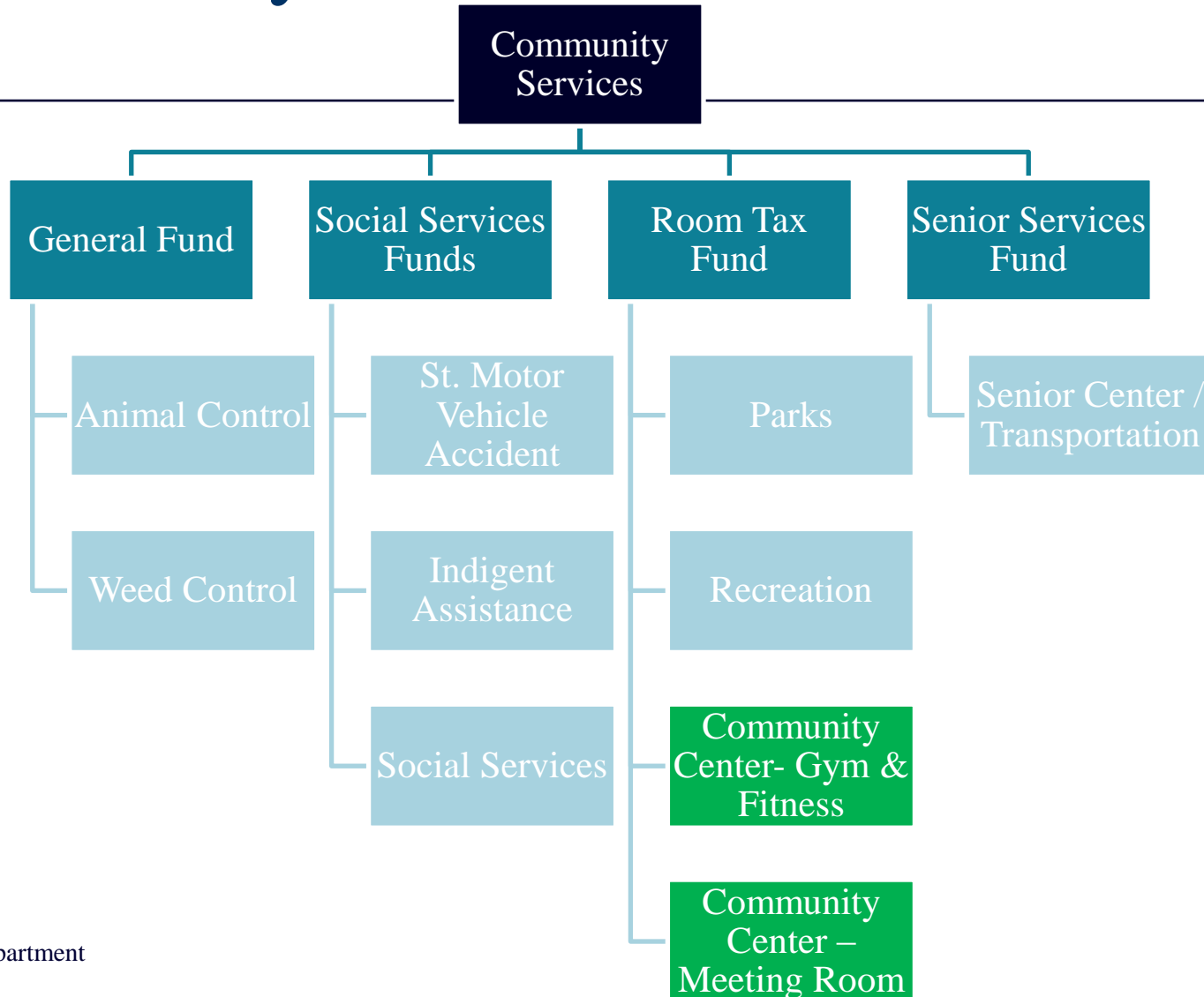


Opening Spring 2015

Community Services

- ❑ Discuss Operations Plan for new Community & Senior Center
- ❑ Discuss Reorganization Plan that is built into the FY 14/15 budget
- ❑ Review Community Services Fund Structure
- ❑ Review Operations Budget & Sustainability

Community Services Fund Structure



 New Department

Opening of New Community and Senior Center

- ❑ Identified need since 1969
- ❑ Current senior facilities are inadequate
- ❑ This project has been a top priority of the Board and a Strategic Plan goal for several years
- ❑ Hundreds of hours of public input and interaction have taken place with the Economic Vitality Team, Parks and Recreation Commission and Senior Service Advisory Council

Community Services Department
New Community & Senior Center Operating Cost Estimates

EXPENSES	Current	with New Facility Added to existing operations				
Senior Center	FY 10/11	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Full & PT Salaries (inc. current 1FT Cook Supv / ktich staff / office staff / homemakers...)	365,110	498,175	514,689	531,796	549,516	567,875
Full & PT Benefits (inc. food / utilities / maint / janitorial services / prof services)	143,229	204,166	211,278	218,653	226,301	234,235
Services & Supplies (inc. food / utilities / maint / janitorial services / prof services)	292,463	329,230	332,522	335,848	339,206	342,598
Senior Day Care (based on net expenses from Washoe County Senior Day Care)	0	180,000	181,800	183,618	185,454	187,309
Small Equipment & Capital Equipment	0	20,000	20,000	20,000	20,000	20,000
Sub. Total	800,802	1,231,571	1,260,289	1,289,915	1,320,477	1,352,017
Community Center Meeting Rooms (with off hours coverage of Senior Center)						
Full & PT Salaries (inc. current 1FT Sr Off Asst. & new 1FT Rec Supv / 2 PT Rec Spec / 8 PT Rec Ldr)	44,158	211,591	217,113	222,797	228,640	234,673
Full & PT Benefits	21,646	60,888	62,612	64,392	66,248	68,122
Services & Supplies (inc. utilities / maint / janitorial services / prof services)	0	67,000	67,670	68,347	69,030	69,720
Small Equipment & Capital Equipment	0	5,000	5,000	5,000	5,000	5,000
Sub. Total	65,804	344,479	352,395	360,536	368,907	377,515
Community Center Gym and Health & Wellness Center						
Full & PT Salaries (inc. current 1FT Rec Coord & new 1PT Rec Spec / 5 PT Rec Ldr II)	56,534	150,330	154,467	158,433	163,130	167,665
Full & PT Benefits	23,732	47,069	48,485	49,901	51,461	53,024
Services & Supplies (inc. utilities / maint / janitorial services / prof services)	0	205,866	207,925	210,004	212,104	214,225
Small Equipment & Capital Equipment	0	20,000	20,000	20,000	20,000	20,000
Sub. Total	80,266	423,265	430,877	438,685	446,695	454,914
TOTAL EXPENSES	946,872	1,999,315	2,043,561	2,089,136	2,136,079	2,184,446
Senior Center REVENUE						
Current tax support (General fund)	320,385	320,385	320,385	320,385	320,385	320,385
NEW FUNDING SUPPORT	0	341,386	345,719	349,765	353,488	356,864
Rec. Fees (inc. community events / senior rec programs)	0	25,000	25,750	26,523	27,318	28,138
Fees for service	23,100	270,100	278,203	286,549	295,146	304,000
Grants (inc. aging & disability resources / FTA grants / aging & disability services cl)	224,317	254,700	269,982	286,181	303,352	321,553
Donations	6,000	15,000	15,000	15,000	15,000	15,000
Rent	0	5,000	5,250	5,513	5,788	6,078
Sub. Total	800,802	1,231,571	1,260,289	1,289,915	1,320,477	1,352,017
Community Center Meeting Rooms						
Current tax support (Room Tax & Sales Tax)	65,804	65,804	65,804	65,804	65,804	65,804
NEW FUNDING SUPPORT	0	159,675	165,121	170,735	176,521	182,483
Rec. Fees (inc. preschool / day care services / community fees)	0	111,000	113,220	115,484	117,794	120,150
Fees for service	0	0	0	0	0	0
Grants (to be explored, but not included in revenue estimates at this time)	0	0	0	0	0	0
Donations	0	3,000	3,000	3,000	3,000	3,000
Rent	0	5,000	5,250	5,513	5,788	6,078
Sub. Total	65,804	344,479	352,395	360,536	368,907	377,515
Community Center Gym and Health & Wellness Center						
Current tax support (Room Tax & Sales Tax)	80,266	80,266	80,266	80,266	80,266	80,266
NEW FUNDING SUPPORT	0	-49,001	-51,829	-54,757	-57,787	-60,922
Rec. Membership	0	240,000	247,200	254,616	262,254	270,122
Rec. Fees (inc. special event programs / youth sports / adult sports)	0	71,000	72,420	73,868	75,346	76,853
Fees for service (inc. drop in facility use / concessions)	0	66,000	67,320	68,666	70,040	71,441
Grants (to be explored, but not included in revenue estimates at this time)	0	0	0	0	0	0
Donations	0	5,000	5,000	5,000	5,000	5,000
Rent	0	10,000	10,500	11,025	11,576	12,155
Sub. Total	80,266	423,265	430,877	438,685	446,695	454,914
TOTAL REVENUE	946,872	1,999,315	2,043,561	2,089,136	2,136,079	2,184,446
TOTAL NEW FUNDING REQUEST	0	452,060	459,011	465,743	472,222	478,425
Total Support	466,455	918,515	925,466	932,198	938,677	944,880

*Senior Center Salaries & Benefits includes some cost sharing of Community Center personnel for coverage of entire facility during evenings & weekends

The 2014 / 2015 Budget was prepared utilizing the 2011 Forecast Document.

The proposed budget includes a partial year of building operations and a departmental reorganization which captures the positions in the forecast and optimizes the staffing to create additional efficiencies and savings.

Opening of New Community and Senior Center

- ❑ Budget will include an estimated half year of operations in anticipation of a spring 2015 opening
- ❑ Budget is based on the 2011 model with adjustments to represent current conditions, staffing and efficiencies



Opening of New Community and Senior Center

- The operation of the facility proposes a reorganization for the Community Services Department to fully capture the efficiencies of relocating four separate operations into one facility
- The new Community and Senior Center operations budget is built responsibly to be able to adjust operations to meet demand for services



Opening of New Community and Senior Center

Senior Services and DART transportation

- The current Senior Services and Public Transportation program will relocate to this new facility, bringing with it the current staff and budget.
- The senior program will see the biggest expansion of services including: increased congregate dining, future hot Meals on Wheels, homemaker services and a greatly expanded recreation and social programs.



Opening of New Community and Senior Center

Senior Services and DART transportation

- ❑ The Senior Services division will see an increase in part-time personnel to accommodate the expansion of existing service.
- ❑ A majority of the recently established utility operator fee will go to support increases within the Senior Services budget.



Opening of New Community and Senior Center

Community Center Gymnasium and Fitness facility

- ❑ Operated by existing full-time personnel within the Recreation Division. The only new staff that will be hired will be part-time positions of which expenses will be offset by the revenue generated in the facility.



Opening of New Community and Senior Center

Community Center Gymnasium and Fitness facility

- ❑ Fee based and event driven. The Gymnasium will house youth, adult and senior athletic programs which are fee based. The facility will be a new event venue which will not only generate revenue for operations but also attract visitors who will help stimulate our economy.
- ❑ Serves as the command center for the entire building. All of the climate control, lighting and security settings are central at the front counter of the facility.



Opening of New Community and Senior Center

Community Center portion

- ❑ Meeting and activity rooms between the Senior Center and the Gymnasium.
- ❑ Operations plan allows for these rooms to be utilized all hours of the day and through the weekend.



Opening of New Community and Senior Center

Community Center portion

- Potential to serve as a Mecca for small business since all the programs, activities and uses will be led by individual residents, not County employees, who have a skill and wish to share with our community.



Opening of New Community and Senior Center

Community Health Nurse and Senior Day Care

- ❑ Douglas County currently is under contract with Carson City Health and Human Services to provide state mandated community health programs.
- ❑ The Community Health Nurse will simply relocate to this facility without additional cost and provide an expanded community outreach and education program.
- ❑ Douglas County is currently searching for a private concessionaire to operate the Senior Day Care facility. This will be one of the last functions to operate in the new facility and is anticipated to have little or no cost to Douglas County.

Opening of New Community and Senior Center – The Reorganization

- In June of 2011 the County Board of Commissioners approved the development of a multi use Community and Senior Center. An operational model was also presented, reviewed and approved which contemplated the consolidation of certain Community Services Department functions.
- Key to the plan involved the creation of a new hub of activity and administration while moving the Recreation Division, Senior Services and DART Transportation Division and the Community Health Nurse into the same facility.

Opening of New Community and Senior Center – The Reorganization

A staffing reorganization has been submitted that is consistent with the initial direction approved by the County Board of Commissioners.

Collaboration

- The Community Services Department has been meeting with the Finance and Human Resources Divisions in the discussion of a proposed Department reorganization.

Overview

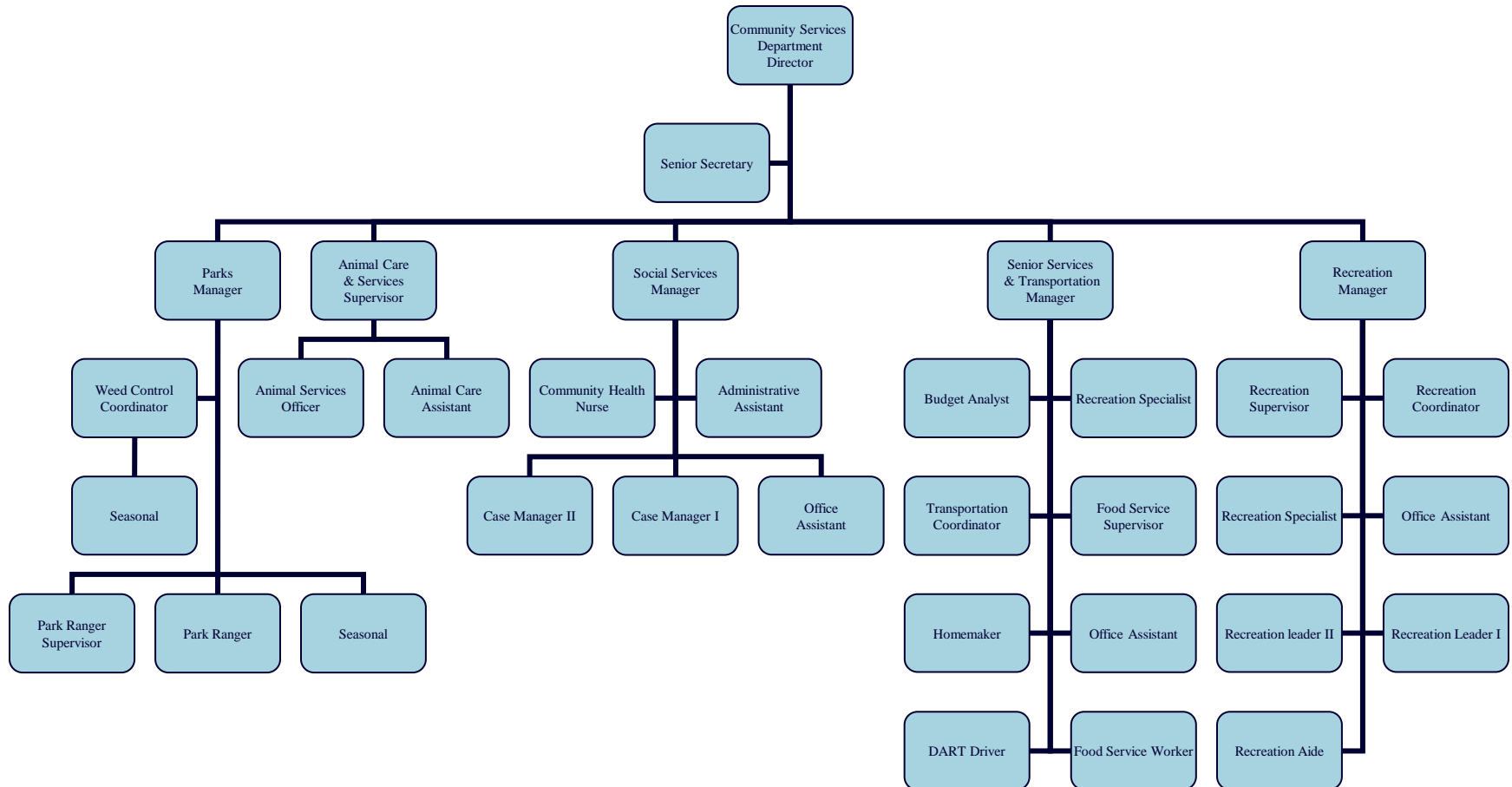
- The proposed model captures the history, goals, priorities and directives while implementing additional efficiencies internally within the Department.
- Steps have been taken to review job descriptions and to run the financial impact of proposed changes to the Department and its staffing structure. The proposed reorganization will create some operational efficiency and capture some fiscal savings.
- New revenue has been authorized via a Utility Operator Fee. That combined with expected program fees from the new center and anticipated staff movement shall provide for the necessary funds to implement the reorganization.

Opening of New Community and Senior Center – The Reorganization

The Restructure

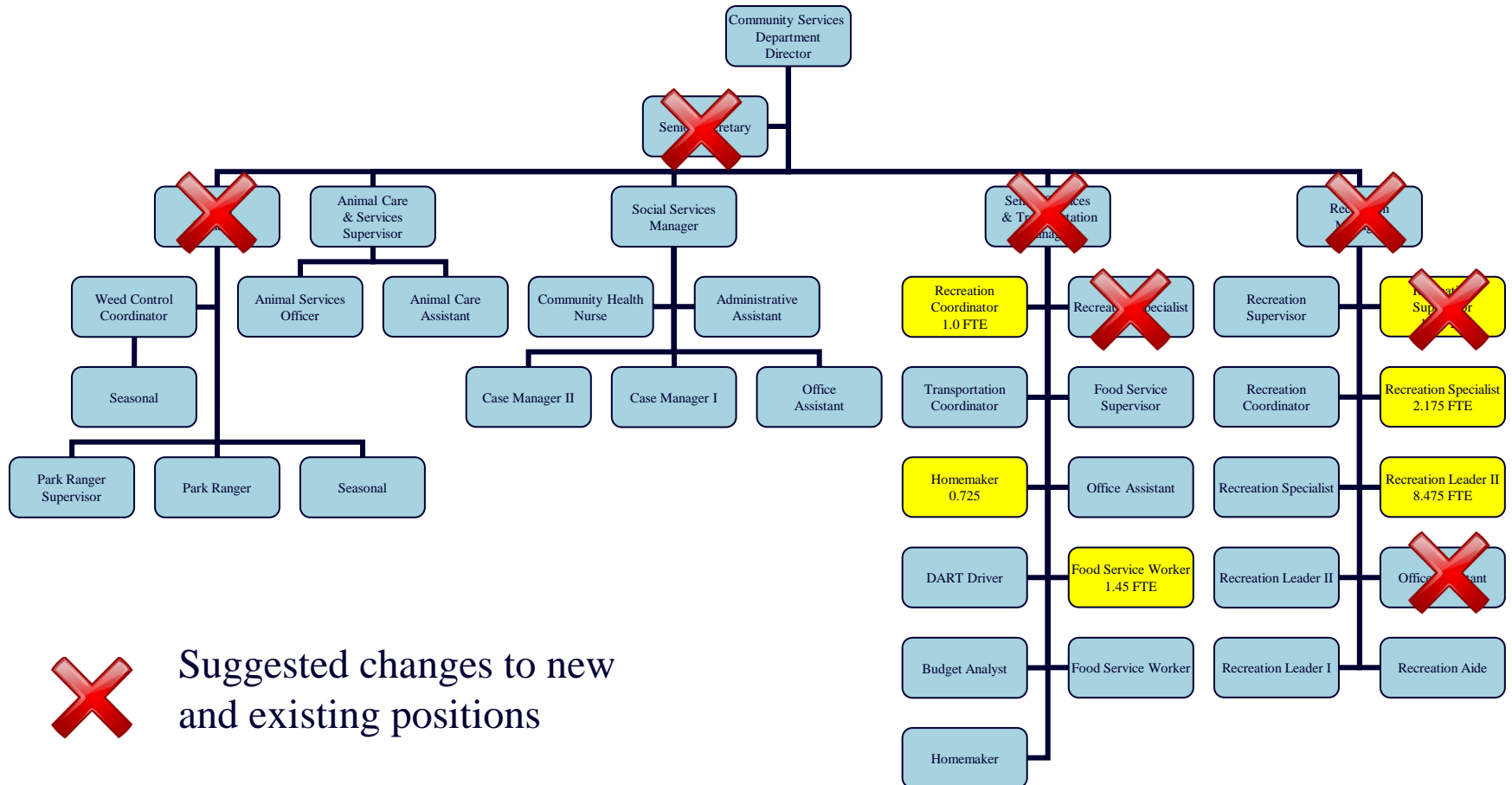
- ❑ As part of our long range operations plan, career development goals and as part of our succession structure, we have identified existing personnel to fulfill many of these positions.
- ❑ The Essential Job Functions we envision for our staff have been considered to match the suggested pay grades.
- ❑ The proposed reorganization is more efficient than the 2011 Forecast and provides additional funds to the General Fund.

Current Community Services Organization



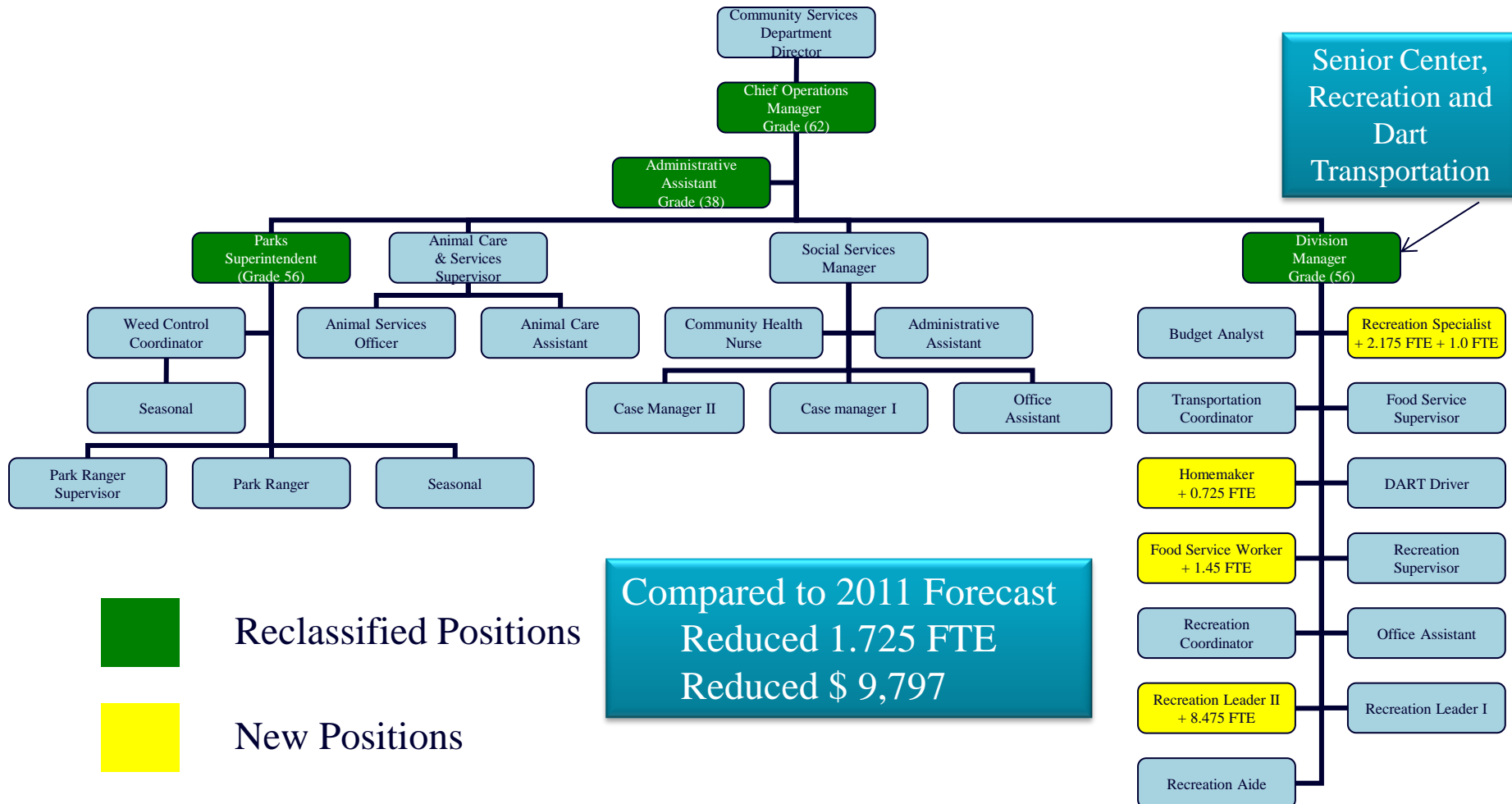
Adjustments to 2011 Forecast

Community Services Organization



Suggested changes to new and existing positions

Community Services Reorganization



Community Services Department Reorganization Summary

Summary

- ❑ Efficiencies and accountability
- ❑ Phased in approach
- ❑ Fiscal analysis and responsibility
- ❑ Sustainability



Special Revenue Funds

Room Tax Fund

Senior Services Fund

Social Services Funds

Room Tax Fund

Five-Year Projection

Room Tax	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected
Current Operating Revenue:					
Room Tax	6,617,311	6,782,744	6,952,312	7,126,120	7,304,273
Utility Operator Fee	400,000	400,000	400,000	400,000	400,000
Sales Tax	1,616,302	1,664,791	1,714,735	1,766,177	1,819,162
Charges for Services	1,336,180	1,626,180	1,650,573	1,675,331	1,700,461
Transfer In	963,897	963,897	963,897	963,897	963,897
Miscellaneous	58,000	58,000	58,000	58,000	58,000
Current Revenue	10,991,690	11,495,612	11,739,517	11,989,525	12,245,794
Total Operating Resources	10,991,690	11,495,612	11,739,517	11,989,525	12,245,794
Requirements					
Operating:					
Personnel Services	3,386,741	3,655,881	3,747,278	3,859,696	3,956,189
Services & Supplies	2,361,215	2,548,680	2,580,539	2,612,795	2,645,455
Miscellaneous	4,429,987	4,540,737	4,654,255	4,770,611	4,889,877
Total Operating	10,177,943	10,745,298	10,982,072	11,243,103	11,491,521
Non-Operating:					
Transfers Out	392,434	392,434	392,434	392,434	392,434
Capital - Parks	340,000	340,000	340,000	340,000	340,000
Restore Contingency/Ending Fund	81,313				
Total Non-Operating	813,747	732,434	732,434	732,434	732,434
Total Requirements	10,991,690	11,477,732	11,714,506	11,975,537	12,223,955
Surplus/(Deficit)	-	17,880	25,011	13,988	21,839

Room Tax
Fund
includes
Library,
Parks and
Recreation

Structurally
balanced
budget
projected

Room Tax Fund

Room Tax	2013-14 Adopted	2014-15 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	1,335,891	548,040	(787,851)	-59.0%
Revenue				
Taxes - Other	4,669,437	4,909,618	240,181	5.1%
Licenses & Permits	2,006,653	2,107,693	101,040	5.0%
Intergovernmental	1,510,019	1,616,302	106,283	7.0%
Charges for Service	1,228,900	1,336,180	107,280	8.7%
Miscellaneous	68,000	58,000	(10,000)	-14.7%
Other Financing Sources	1,000	-	(1,000)	-100.0%
Transfers In	976,128	963,897	(12,231)	-1.3%
Total Revenue	10,460,137	10,991,690	531,553	5.1%
Total Revenue	10,460,137	10,991,690	531,553	5.1%
Expenditures				
Operating				
Personnel Services	3,174,746	3,386,741	211,995	6.7%
Services & Supplies	2,145,826	2,361,215	215,389	10.0%
Miscellaneous	4,148,170	4,429,987	281,817	6.8%
Capital	693,487	340,000	(353,487)	-51.0%
Capital - Board Designated	501,259	-	(501,259)	100.0%
Total Operating	10,663,488	10,517,943	(145,545)	-1.4%
Non-Operating				
Transfers Out	584,500	392,434	(192,066)	-32.9%
Contingency	145,491	167,085	21,594	14.8%
Total Non-Operating	729,991	559,519	(170,472)	-23.4%
Total Expenditures	11,393,479	11,077,462	(316,017)	-2.8%
Net Change in Fund Balance	(933,342)	(85,772)	847,570	
Ending Fund Balance/Reserves	402,549	462,268	59,719	14.84%

Use of reserves to build new center

Projected increase in Room Tax Collections

Increase from opening of new Community Center

Reduction in seasonal salaries used to fund a full time Park Ranger

Increases in operating costs

Passed thru to tourism promotion

Increase in contingency

Senior Center

Senior Services	2013-14 Adopted	2014-15 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	111,433	98,560	(12,873)	-11.55%
Revenue				
Intergovernmental	579,384	664,672	85,288	14.7%
Charges for Service	267,700	297,700	30,000	11.2%
Miscellaneous	16,800	16,800	-	0.0%
Transfers In	504,042	764,210	260,168	51.6%
Total Revenue	1,367,926	1,743,382	375,456	27.4%
Total Revenue	1,367,926	1,743,382	375,456	27.4%
Expenditures				
Operating				
Personnel Services	746,499	905,042	158,543	21.2%
Services & Supplies	634,300	817,364	183,064	28.9%
Capital	-	-	-	0.0%
Total Operating	1,380,799	1,722,406	341,607	24.7%
Non-Operating				
Contingency	24,043	31,736	7,693	32.0%
Total Non-Operating	24,043	31,736	7,693	32.0%
Total Expenditures	1,404,842	1,754,142	349,300	24.9%
Net Change in Fund Balance	(36,916)	(10,760)	26,156	
Ending Fund Balance/Reserves	74,517	87,800	13,283	17.83%

Transfer in of Utility
Operator Fees from
Room Tax Fund

Increased operating
expenses due to opening
of new Senior Center

State Motor Vehicle Accident Indigent

- NRS purpose is to provide emergency hospital care to indigent persons of the County resulting from a motor vehicle accident.
- Revenue from a Legislative Enacted \$0.015 Property Tax rate.

State Motor Vehicle Accident Indigent Fund	2013-14 Adopted	2014-15 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	-	-	-	-
Revenue				
Property Tax	357,825	369,682	11,857	3.3%
Total Revenue	357,825	369,682	11,857	3.3%
Total Revenue	357,825	369,682	11,857	3.3%
Expenditures				
Operating				
Services & Supplies	357,825	369,682	11,857	3.3%
Total Operating	357,825	369,682	11,857	3.3%
Total Expenditures	357,825	369,682	11,857	3.3%
Net Change in Fund Balance	-	-	-	
Ending Fund Balance/Reserves	-	-	-	

Assistance to Indigents

Assistance to Indigents	2013-14 Adopted	2014-15 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	3,231,633	3,231,633	-	0.00%
Revenue				
Property Tax	1,388,143	1,293,884	(94,259)	-6.8%
Miscellaneous	50,000	4,000	(46,000)	-92.0%
Total Revenue	1,438,143	1,297,884	(140,259)	-9.8%
Total Revenue	1,438,143	1,297,884	(140,259)	-9.8%
Expenditures				
Operating				
Services & Supplies	1,438,143	1,297,884	(140,259)	-9.8%
Miscellaneous	-	-	-	0.0%
Total Operating	1,438,143	1,297,884	(140,259)	-9.8%
Non-Operating				
Transfers Out	-	-	-	0.0%
Total Non-Operating	-	-	-	0.0%
Total Expenditures	1,438,143	1,297,884	(140,259)	-9.8%
Net Change in Fund Balance	-	-	-	
Ending Fund Balance/Reserves	3,231,633	3,231,633	-	0.00%

Propose lowering property tax rate from \$0.0575 to \$0.0525 and increasing general fund rate dedicated to fund preventative road maintenance.

Social Services Fund

Social Services	2013-14 Adopted	2014-15 Tentative	\$ Chg	% Chg
Beginning Fund Balance/Reserves	763,725	767,703	3,978	0.52%
Revenue				
Revenue				
Property Tax	729,200	756,849	27,649	3.8%
Intergovernmental	331,473	355,550	24,077	7.3%
Charges for Service	682,934	783,824	100,890	14.8%
Miscellaneous	5,000	600	(4,400)	-88.0%
Total Revenue	1,748,607	1,896,823	148,216	8.5%
Total Revenue	1,748,607	1,896,823	148,216	8.5%
Expenditures				
Operating				
Personnel Services	535,335	614,699	79,364	14.8%
Services & Supplies	1,205,794	1,264,266	58,472	4.8%
Capital	-	-	-	0.0%
Total Operating	1,741,129	1,878,965	137,836	7.9%
Non-Operating				
Transfers Out	3,500	3,500	-	0.0%
Contingency	33,689	37,501	3,812	11.3%
Total Non-Operating	37,189	41,001	3,812	10.3%
Total Expenditures	1,778,318	1,919,966	141,648	8.0%
Net Change in Fund Balance	(29,711)	(23,143)	6,568	
Ending Fund Balance/Reserves	734,014	744,560	10,546	

NRS 428 requires general assistance and medical care for indigents who reside in the County.

Revenue from a dedicated \$0.337 Property Tax rate

Social Services received two new grants to assist in their Housing program causing intergovernmental budget to increase

A portion of indigent expenditures not covered by social services property tax is charged to the Medical Indigent fund. Charge increase because of increase in personnel.

Increase in Personnel a result of increase hours of case manager with grant funding and of proposed realignment of community services staff

Increase in Service and Supplies related to additional grant revenue and required increase in medical expenditures

Special Revenue Funds

Next Steps:

- May 6, 2014 - Approve reorganization plan, including new personnel and changes to existing positions, as presented
- May 19, 2014 – Adopt Special Revenue Funds Budgets

Questions/Comments